

## **Exhibit 1**

## IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

## OMNIBUS OBJECTION 343: EXHIBIT 1 - NO LIABILITY CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	FUKUOKA SECURITIES CO., LTD. F/K/A MAEDA SECURITIES CO LTD ATTN: YOSHIKI TAKAKURA FUKUOKA-SHI CHUO-KU TENJIN 2-13-1 FUKUOKA BANK HEAD OFFICE BUILDING 9TH FL FUKUOKA, 810-0001 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13081	\$19,674,829.90	This claim is based on LBHI's purported guarantee of obligations incurred by Lehman Brothers Japan Inc. (" <u>LBJ</u> "), a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases. Claimant filed a claim against LBJ for the underlying obligation, but such claim is no longer a valid claim against LBJ and the underlying obligation no longer exists. LBHI is not liable to claimant for any purported guarantee of such extinguished obligation.
2	HARNEYS CORPORATE SERVICES LIMITED & HARNEY WESTWOOD & RIEGELS LLP CLAIRE L MARTIN CRAIGMUIR CHAMBERS P.O. BOX 71 ROAD TOWN, TORTOLA, VIRGIN ISLANDS (BRITISH)	08-13555 (JMP)	Lehman Brothers Holdings Inc.	03/31/2009	3583	\$10,226.03	Claimant agrees with the Debtors that LBHI does not have any liability for the transaction or transactions that form the basis of this claim.
3	HAVENS PARTNERS, LP 600 LEXINGTON AVENUE NEW YORK, NY 10022	08-13893 (JMP)	Lehman Brothers OTC Derivatives Inc.	05/27/2010	66701	\$163,834.00	The Debtors' records reflect that Claim 66701 is based on a transaction or transactions between claimant and Lehman Brothers International Europe. Lehman Brothers OTC Derivatives Inc. has no liability to claimant for such transaction or transactions.

\* - Indicates claim contains unliquidated and/or undetermined amounts

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4	HUA NAN COMMERCIAL BANK, LTD. CHENG TUNG BR. ATTN: HENRY HSIEH NO. 146 SUNG CHIANG ROAD TAIPEI, TAIWAN, PROVINCE OF CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12584	\$34,123,166.00	This claim is based on LBHI's purported guarantees of certain obligations incurred by two non-Debtor subsidiaries of LBHI. Claimant settled the underlying obligations with the two non-Debtor subsidiaries and released LBHI of any liability on account of the purported guarantees. Claimant agrees that LBHI has no liability for this claim.
5	KIMURA SECURITIES CO. LTD ATTN: KAZUYUKI HORI NAGOYA-SHI NAKA-KU SAKAE 3-8-21 AICHI, 460-0008 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13076	\$6,540,132.49	This claim is based on LBHI's purported guarantee of obligations incurred by Lehman Brothers Japan Inc. (" <u>LBJ</u> "), a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases. Claimant filed a claim against LBJ for the underlying obligation, but such claim is no longer a valid claim against LBJ and the underlying obligation no longer exists. LBHI is not liable to claimant for any purported guarantee of such extinguished obligation.
6	KINKI OSAKA BANK, LIMITED, THE 4-27 SHIROMI 1-CHOME CHUO-KU OSAKA, 540-8560 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25558	\$19,931,534.68	This claim is based on LBHI's purported guarantee of obligations incurred by Lehman Brothers Japan Inc. (" <u>LBJ</u> "), a foreign affiliate of the Debtors that is not a Debtor in these jointly administered chapter 11 cases. Claimant filed a claim against LBJ for the underlying obligation, but such claim is no longer a valid claim against LBJ and the underlying obligation no longer exists. LBHI is not liable to claimant for any purported guarantee of such extinguished obligation.

\* - Indicates claim contains unliquidated and/or undetermined amounts

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7	NICE NETZWERKE UND INNOVATIVER COMPUTER-EINSATZ GMBH NICE GMBH 9 LIEBIGSTRASSE LEONBERG, 71229 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/02/2008	78	\$122,465.58	The Debtors' records reflect that Claim 78 is based on a transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant for such transaction or transactions.
8	SEIBEL, GEORG ON ACCOUNT WITH BNP PARIBAS ZUM KREUZWEG 1A OELDE, 59302 GERMANY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/10/2009	5252	\$4,844.00	Claim 5252 was filed by a holder of securities that were issued by a non-Debtor entity. LBHI did not issue the securities and is not liable on account of them.

\* - Indicates claim contains unliquidated and/or undetermined amounts

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9	SG HAMBROS BANK (CHANNEL ISLANDS) LIMITED ATT: RICHARD OLLIVER P.O. BOX 78 18 THE ESPLANADE ST HELIER JE4 8RT JERSEY, UNITED KINGDOM	08-13901 (JMP)	Lehman Brothers Commercial Corporation	09/18/2009	19120	\$1,753,100.00*	Claim 19120 is based on a certain foreign exchange spot transaction (the "FX Spot Transaction") between the claimant and Lehman Brothers International (Europe) ("LBIE"). The claimant asserts that it made payment to LBIE under the FX Spot Transaction and that LBIE was obligated to make its payment to the claimant under the FX Spot Transaction through LBIE's delivery agent, Lehman Brothers Commercial Corporation ("LBCC"). The claimant asserts that no payments have been made by LBIE or LBCC pursuant to the FX Spot Transaction. The claimant acknowledges, however, that it does not know whether the monies purportedly owed to it under the FX Spot Transaction are in LBIE's accounts or LBCC's. LBIE never delivered to LBCC any monies purportedly owed to the claimant under the FX Spot Transaction. Accordingly, LBCC has no liability to the claimant in respect of the FX Spot Transaction or claim 19120.

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10	STAALBANKIERS N.V. LANGE HOUTSTRAAT 4-8 CW 'S-GRAVENHAGE, 2511 NETHERLANDS	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27412	Undetermined*	Claim 27412 was filed by a former holder of securities issued by Lehman Brothers Treasury Co. B.V. and is based on losses allegedly incurred by the claimant when it sold the securities. LBHI has no liability for any trading losses suffered by the claimant. And, claimant has not offered any legal theory to support its assertion of liability.
11	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: MS. SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	25793	Undetermined*	Claims 25793, 23944, and 23492 (the "Direct Claims"), and claims 25679, 23943, and 23941 (the "Guarantee Claims," and, together with the Direct Claims, the "Minibond Claims") are filed by a holder of Series 5, 6, and 7 notes (the "Minibonds") issued by Pacific International Finance Limited

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12	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: MS SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25679	Undetermined*	("Pacific"). In the Direct Claims, the claimant seeks to recover against Lehman Brothers Special Financing Inc. ("LBSF") as alleged swap provider of certain purported derivatives obligations which are allegedly guaranteed by Lehman Brothers Holdings Inc. ("LBHI," and, together with LBSF, the "Chapter 11 Estates") in respect of certain notes issued by Lehman Brothers Treasury Co. B.V. ("LBT") and guaranteed by LBHI (the "LBT Notes"), which purportedly constitute collateral for the Minibonds. In the Guarantee Claims, the claimant seeks to recover against LBHI as guarantor of such purported derivatives obligations. The Debtors have no liability to the claimant on the Minibond Claims. First, the claimant lacks standing as a holder of the Minibonds to assert this claim against the Chapter 11 Estates. <i>See Wong v. HSBC USA, Inc., et al.</i> , Adv. Proc. No. 09-01120 (Bankr. S.D.N.Y.), Nov. 18, 2009 Hr'g Tr., at 25:4-6 (dismissing minibond holders' complaint and holding that minibond holders lack direct standing to assert claims against LBSF because, under governing English law, "it is the trustee and not a beneficiary of the trust that is the appropriate party to bring an action on behalf of trust beneficiaries"); <i>see also Wong v. HSBC USA, Inc., et al.</i> , 2010 WL 3154976, at *6 (S.D.N.Y. Aug. 9,
13	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23944	Undetermined*	
14	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23943	Undetermined*	
15	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	23942	Undetermined*	

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16	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23941	Undetermined*	2010) (affirming dismissal of complaint and holding that "the Bankruptcy Court properly held that Plaintiffs lack standing under English law to sue LBSF directly"). Second, the trustee - which is the appropriate party to assert a claim on behalf of the claimants - has asserted claims with respect to the Minibonds. Such claims have already been allowed or withdrawn, and the trustee either has or will distribute to the claimants any proceeds of the Minibonds' purported collateral, including the guarantee thereof, to which the claimants may be entitled. See Order Pursuant to Sections 105(a) and 502(b) of the Bankruptcy Code and Bankruptcy Rule 9019 Approving Procedures for the Determination of the Allowed Amount of Claims Filed Based on Structured Securities Issued or Guaranteed by Lehman Brothers Holdings Inc., dated Aug. 10, 2011 [ECF No. 19120] (allowing claim 62721 (guarantee of LBT Notes)); claim 67584 at <a href="http://www.lehman-docket.com">www.lehman-docket.com</a> (indicating that claim is withdrawn).

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17	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32869	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
18	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	32860	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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19	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31053	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
20	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31043	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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21	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32872	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
22	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31027	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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23	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31055	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
24	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31025	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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25	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31057	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
26	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32871	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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27	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	31029	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
28	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/22/2009	32873	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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29	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32870	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
30	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31054	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.

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31	U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE ATTN: TIMOTHY PILLAR, VICE PRESIDENT US BANK CORPORATE TRUST SERVICES, ED-MN-WS1D 60 LIVINGSTON AVENUE ST PAUL, MN 55107	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/09/2009	10995	Undetermined*	As per the <i>Order Granting Three Hundred Fourth Omnibus Objection to Claims (Duplicative Derivative Claims)</i> [ECF No. 29125], this claim has been disallowed and expunged with prejudice with respect to all portions of the claim unrelated to any fees and expenses due to the claimant. The underlying agreement that forms the basis of this claim does not provide for claimant's entitlement to fees and expenses. Therefore, no Debtor has any liability to claimant for the remaining portion of this claim.
32	WINNING MIND, LLC 1010 UNIVERSITY AVE., #265 SAN DIEGO, CA 92103	08-13555 (JMP)	Lehman Brothers Holdings Inc.	12/23/2008	1428	\$10,950.00	As per the <i>Order Granting the Three Hundred Sixth Omnibus Objection to Claims (No Liability Claims)</i> [ECF No. 29553] (the " <u>306th Omnibus Order</u> "), this claim was disallowed and expunged, but the Debtors erroneously did not include a portion of the claim, in the amount of \$10,950.00, on the exhibit to the 306th Omnibus Order. The Debtors' records reflect that such portion is based on the same transaction or transactions between claimant and Lehman Brothers Inc. LBHI has no liability to claimant for such transaction or transactions.
TOTAL						\$82,335,082.68	

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